

**437B.14 Tax imposition.**

An annual statewide property tax of three cents per one thousand dollars of assessed value is imposed upon all property described in [section 437B.12](#) on the assessment date of January 1.

[2013 Acts, ch 94, §23, 35, 36](#)

Referred to in [§443.2](#)

Section takes effect May 9, 2013, and applies retroactively to January 1, 2013, for property tax assessment years and replacement tax years beginning on or after January 1, 2013; [2013 Acts, ch 94, §35, 36](#)